

Agency 10 - Auditor Of Public Accounts

Statutory Authority:

- Article IV - Section I, State Constitution outlines the duties and responsibilities of the Auditor.
- Chapter 10 - General Provisions and Uniform Registration and Cancellation of Bonds.
- Chapter 13 - Nebraska Budget Act
- Chapter 23 - Section 23-1601 to 23-1612 pertains to Program 525-County Audits.
- Chapter 79 - Section 79-1229 pertains to Program 525-Audit of ESUs.
- Chapter 84 - Section 84-304 pertains to Program 506-Audit Standards and Audits of State Agencies, Boards, Commissions, and Political Subdivisions and Review of audits required to be filed with this office.
- Chapter 84 - Section 84-304 and Section 84-321 pertains to Program 525 and contractual authority.

Vision Statement:

The Auditor of Public Accounts' office will strive to help shape an efficient, reliable and responsive government for all Nebraskans.

Mission Statement:

The mission of the Auditor of Public Accounts' office is to provide independent, accurate, and timely audits, or reviews, of the financial operations of Nebraska state and local governments. Provide information, as required by statute, to all policymakers and taxpayers through written reports and through the Auditor of Public Accounts' Internet based Budget and Audit database. Additionally, the Auditor of Public Accounts is to maintain a professionally prepared staff, utilizing up to date technology, and following current Government Auditing standards.

Goals:

Financial Data:

	Actual FY02	Approp FY03	Request FY04	Recom FY04	Request FY05	Recom FY05
General Fund	1,995,501	2,052,929	2,120,233	1,907,706	2,135,844	1,938,799
Cash Fund	614,327	941,807	862,625	953,001	870,325	960,030
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Agency	2,609,828	2,994,736	2,982,858	2,860,707	3,006,169	2,898,829

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Program 010 - Auditor's Salary

Program Objectives:

Provide funds to pay the elected Auditor of Public Accounts' salary and allowable benefits. Effective January 9, 2003, the Auditor is paid an annual salary of \$60,000 as set by Statute.

Financial Data:

	Actual FY02	Approp FY03	Request FY04	Recom FY04	Request FY05	Recom FY05
General Fund	66,179	72,966	78,900	79,908	78,900	81,412
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total	66,179	72,966	78,900	79,908	78,900	81,412

Performance Measures:

Fulfill the duties and responsibilities of the Auditor of Public Accounts as defined in the Constitution and Statutes of the State of Nebraska.

- a. Inputs - See Total Agency budget for resources allotted to this official by the Governor and Legislature.
- b. Outputs - N/A
- c. Efficiency - N/A
- d. Outcomes - N/A
- e. Quality - Customer satisfaction is measured every four years at a general election.

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Program 506 - State Ag. & Co. Post Audits

Program Objectives:

To perform audits of State funds, audit the State CAFR, audit all ninety-three County Courts annually; to review political subdivision budgets; to assure compliance with the Nebraska Budget Act; provide an 800 hotline for taxpayers to report waste, mismanagement or fraud; register bonds; provide a county accounting system; review political subdivision audits and approve audit waivers; and to maintain and update the database for political subdivisions' budget and audit information.

Financial Data:

	Actual FY02	Approp FY03	Request FY04	Recom FY04	Request FY05	Recom FY05
General Fund	1,929,322	1,979,963	2,041,333	1,827,798	2,056,944	1,857,387
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total	1,929,322	1,979,963	2,041,333	1,827,798	2,056,944	1,857,387

Performance Measures:

Political Subdivision Budgets

Received in Fiscal Year	FY2002	FY2001	FY2000
Budgets Received & Reviewed	2752	2770	2761

Political Subdivision Audits/Waivers

Received in Fiscal Year	FY2002	FY2001	FY2000
Audits/Waivers Received & Reviewed	2831	2844	2721

Audits/Special Procedures Issued

	FY2002	FY2001	FY2000
State Agency Audits	51	61	44
County Court Audits	95	17	17
County Audits	03	03	03
Special Specific Procedures Reports	08	11	09
Total	157	92	73

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Program 525 - Cooperative Audit

Program Objectives:

To perform contracted work as requested, or required, in accordance with State Statutes. To prepare or have prepared the Statewide Single Audit.

Financial Data:

	Actual FY02	Approp FY03	Request FY04	Recom FY04	Request FY05	Recom FY05
General Fund	0	0	0	0	0	0
Cash Fund	614,327	941,807	862,625	953,001	870,325	960,030
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total	614,327	941,807	862,625	953,001	870,325	960,030

Performance Measures: